

Compliance Audit

of the

Commonwealth of Pennsylvania  
Department of Public Welfare  
*Luzerne County Assistance Office*  
*Wilkes-Barre District*

Audit Period

April 10, 2004 to March 10, 2006





Compliance Audit

of the

Commonwealth of Pennsylvania  
Department of Public Welfare  
*Luzerne County Assistance Office*  
*Wilkes-Barre District*

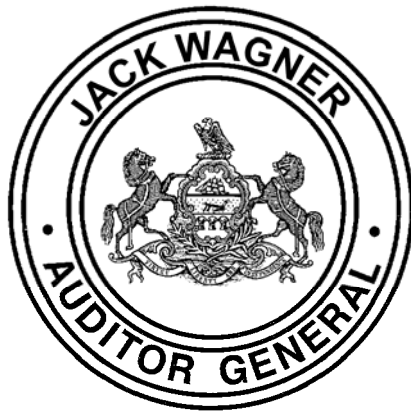
Audit Period

April 10, 2004 to March 10, 2006



# CONTENTS

	Page
REPORT OF INDEPENDENT AUDITORS ON COMPLIANCE.....	1
BACKGROUND INFORMATION .....	4
OBJECTIVES, SCOPE, AND METHODOLOGY .....	5
FINDINGS AND RECOMMENDATIONS	
I. Eligibility Audit Results	
Finding 1 - Failure To Follow Applicable DPW Procedures .....	9
Finding 2 - Inadequate Procedures For Identifying Instances Where The Recipient Fails To Provide Proper Eligibility Information.....	10
Finding 3 - Failure To Obtain And/Or Document Information Required In Establishing Recipient Eligibility .....	11
II. Emergency Fund Advancement Account	
Finding 4 - Procedural Deficiencies Exist in the Oversight of the Emergency Fund Advancement Account .....	14
III. Overpayment Control System	
Finding 5 - Untimely Verification and Referral of Overpayments and Over- Issuances Totaling \$4,917 Occurred as a Result of Procedural Deficiencies in the Overpayment Control System.....	16
AUDIT SUMMARIES .....	20
GLOSSARY .....	21
APPENDIX.....	22
AUDIT REPORT DISTRIBUTION LIST .....	23



## **Report of Independent Auditors on Compliance**

The Honorable Edward G. Rendell  
Governor  
Commonwealth Of Pennsylvania  
Harrisburg, Pennsylvania 17120

Dear Governor Rendell:

The Department of Public Welfare, through its County Assistance Offices, determines eligibility for cash assistance, medical assistance, and food stamp benefits according to established policies and procedures. By the authority of Pennsylvania Code, Title 55, Chapter 109, the Department of the Auditor General audits these County Assistance Offices.

This report contains the results of our audit of cash and food stamp eligibility at the Luzerne County Assistance Office, Wilkes-Barre District, covering the period April 10, 2004 to March 10, 2006. Procedures included determining the County Assistance Office's compliance with Department of Public Welfare regulations, governing laws, and administrative rules regarding the disbursement of benefits and the management of the County Assistance Office. We examined, on a test basis, evidence in support of benefits provided, reviewed documentation of County Assistance Office actions and interviewed County Assistance Office personnel and welfare recipients. We also evaluated the Emergency Fund Advancement Account and the Overpayment Control System.

Our report details findings and recommendations that resulted from our eligibility review, our review of the Emergency Fund Advancement Account, and our review of the Overpayment Control System.

It should be noted, that as a result of Internal Revenue Code §6103, the Department of the Auditor General no longer has access to Income Eligibility Verification System Exchanges 4 and 5. Because this poses a scope limitation, exceptions may exist beyond those disclosed during our audit. In addition, overpayment amounts stated in this audit report are limited by the Department of Public Welfare's Automated Restitution Referral and Computation system, which does not calculate overpayments beyond a two-year period.

This report is intended for the benefit of the Luzerne County Assistance Office, Wilkes-Barre District management, Department of Public Welfare officials, and Office of Inspector General officials. It is not intended to be and should not be used by anyone other than these specified parties.

Sincerely,

JACK WAGNER  
Auditor General

April 24, 2006



**Commonwealth of Pennsylvania  
Department of Public Welfare  
Luzerne County Assistance Office  
Wilkes-Barre District**

**BACKGROUND INFORMATION**  
**AND**  
**OBJECTIVES, SCOPE, AND METHODOLOGY**

## ***Background Information***

---

---

### **Department of Public Welfare**

The Department of Public Welfare (DPW) provides money, Food Stamps (FS), Medical Assistance (MA) and other services to needy recipients in Pennsylvania. DPW administers these services locally through a County Assistance Office (CAO), or in larger counties, through a District Office (DO). We conduct audits in all 67 counties throughout Pennsylvania.

DPW, through its Office of Income Maintenance, is responsible for analyzing, interpreting, developing and maintaining the regulatory policy for all federal and state funded public assistance benefit programs. DPW also provides policy clarifications to guide the application of its regulations.

DPW created the Cash Assistance Handbook (CAH), the Food Stamp Handbook (FSH), and the Medicaid Eligibility Handbook (MEH) to provide guidance to income maintenance caseworkers (caseworkers) at the CAOs and DOs. The handbooks give the caseworker direction on how to use financial and non-financial information to determine an individual's eligibility for cash assistance, food stamp, and medical assistance benefits. The CAH provides guidance on Temporary Assistance to Needy Families (TANF) and General Assistance (GA). TANF is a federally-funded program which provides money for dependent children who are needy because financial support is not available from their parents. The payment is made to parents or relatives who care for the children in family homes. GA is a state-funded program which provides money primarily to single individuals and childless couples who do not have enough income to meet their basic needs. The FSH provides guidance for administering the Food Stamp Program which is operated jointly by the U.S. Department of Agriculture, Food and Nutrition Service, and DPW. The MEH provides guidance for administering the Medical Assistance Program to clients who are eligible for cash assistance, Nonmoney Payment, or Medically Needy Only benefits. DPW makes either direct payment to medical practitioners and vendors of services, medications, and medical supplies, or a capitation payment to contracted managed care organizations.

## ***Objectives, Scope, and Methodology***

---

---

The Department of the Auditor General (Department), Bureau of Public Assistance Audits conducts audits of CAOs to determine compliance with DPW regulations that pertain to recipient eligibility and the disbursement of cash and food stamps. Additionally, the Bureau reviews the CAO's management policies and their implementation as they relate to the areas we audited. Audit reports providing factual, relevant and useful information are then sent by the Auditor General to the Governor, DPW, the Office of Inspector General (OIG) and certain state legislators.

The audit included eligibility reviews of a sample of public assistance cases for the audit period April 10, 2004 to March 10, 2006. We also reviewed the CAO's implementation of procedures for the Emergency Fund Advancement Account (EFAA) and the Overpayment Control System to determine compliance with regulations and policies.

Results from the eligibility reviews of the sample of public assistance cases as well as the procedural reviews apply only to CAO files, records, and systems. However, because DPW establishes the CAO policies and procedures as well as maintains their computer information system, the deficiencies and/or exceptions identified during our audit may need to be corrected by DPW. Therefore, our recommendations are directed to DPW as well as the CAO.

As previously noted, due to Internal Revenue Code §6103, the Department no longer has access to recipient resource information contained on the Income Eligibility Verification System (IEVS) Exchanges 4 and 5. (Exchange 4 contains information from the Social Security Administration (SSA) earnings reference file and Exchange 5 contains information from the Internal Revenue Service unearned income file.) This poses a scope limitation, as the Department cannot ascertain whether the CAO is reviewing information from these two resources as required by Section 1137 of the Social Security Act. Furthermore, without access the Department is unable to verify that the CAO is using all recipient resource information in determining recipient eligibility and calculating benefit amounts.

Reviews of the public assistance cases, EFAA, and the Overpayment Control System detected instances of noncompliance; therefore, we submitted findings in these areas.

During the October 24, 2006 exit conference, the Department's staff reviewed these findings and recommendations with the Luzerne CAO, Wilkes-Barre District representatives. We have included CAO personnel comments, where applicable, in this report.



**Commonwealth of Pennsylvania  
Department of Public Welfare  
Luzerne County Assistance Office  
Wilkes-Barre District**

**FINDINGS AND RECOMMENDATIONS**

## ***Findings and Recommendations***

---

### **I. Eligibility Audit Results**

During the course of our audit, we examined 149 out of 2,212 cases from the Luzerne CAO, Wilkes-Barre District to determine if personnel properly maintained case records in accordance with DPW's policies and procedures, and properly disbursed authorized benefits to eligible recipients in accordance with the rules and regulations established by DPW. We also notified CAO personnel when we discovered ineligible persons receiving assistance.

Of the 149 cases in our sample, 3 were confidential cases. Public assistance cases are classified as confidential when the recipient is either a CAO employee or their relative. Due to the confidential nature of these cases, the records are normally kept separate from the rest of the case records. Usually, access to the confidential case records is restricted.

Title 55 of the Pennsylvania Code provides criteria for determining public assistance eligibility. Chapter 109 of Title 55 provides for the Department to audit the decisions of the CAOs against the rules and regulations established by DPW.

Our audit included an examination of the case record material as it relates to the proper interpretation and application of the rules and regulations of DPW pertaining to the recipient's eligibility for public assistance. The criteria for our review included, but was not limited to, DPW's:

- Cash Assistance Handbook (CAH);
- Food Stamp Handbook (FSH);
- Supplemental Handbook (SH);
- Income Eligibility Verification System (IEVS) Manual;
- Automated Restitution Referral and Computation (ARRC) Manual;
- Client Information System (CIS) Manual; and
- Operations Memorandum (OPS) & Policy Clarifications.

Our audit disclosed 38 exceptions in 31 of the 149 cases examined. The most significant exceptions are discussed in the following findings:

- Failure To Follow Applicable DPW Procedures (refer to Finding No. 1);

## ***Findings and Recommendations***

---

- Inadequate Procedures For Identifying Instances Where The Recipient Fails To Provide Proper Eligibility Information (refer to Finding No. 2); and
- Failure To Obtain And/Or Document Information Required In Establishing Recipient Eligibility (refer to Finding No. 3).

### **Finding 1 - Failure To Follow Applicable DPW Procedures**

Our audit revealed that exceptions occurred because CAO personnel failed to follow applicable DPW procedures. The most notable exceptions are grouped into the following areas:

- **Income Eligibility Verification System**

IEVS is an automated system developed to provide for the exchange of information between the Pennsylvania Department of Labor and Industry, Office of Employment Security, the SSA and the Internal Revenue Service. IEVS provides information to the caseworker to aid in the determination of eligibility and the amount of the benefit the recipient should receive.

During our audit, we found three instances where CAO personnel failed to correctly and/or timely request, verify and enter proper dispositions on IEVS. These exceptions resulted in improper calculation of benefits and overpayments of \$3,129. In addition, there was a grant decrease of \$111.

Chapter 1 of the IEVS Manual provides guidelines to follow when using IEVS.

### **Recommendation**

We recommend that the CAO instruct personnel to review IEVS exchanges for reported and unreported income. We also recommend that the CAO instruct personnel to review and properly reconcile unreported income so overpayments are correctly identified and initiated through the IEVS system. In addition, we recommend that supervisory personnel review IEVS reports to ensure timely and accurate disposition codes are used.

## ***Findings and Recommendations***

---

### Management Response

CAO management agreed with the finding as presented and has indicated they will take action to comply with the recommendation.

- **Support Pass-Through (SPT) adjustment**

SPT adjustments are increases in recipients' cash benefits which occur when the Domestic Relations Office forwards child support money for recipients to DPW for the recipient. Because food stamp benefits are based on a recipient's income, this increase in cash benefits may result in a decrease in the recipient's food stamps. The FSH establishes provisions for adjusting the SPT to the food stamp benefits.

Six exceptions, resulting in \$1,237 in over-issuances, occurred because the automated system failed to consistently adjust the SPT to the recipient's food stamp benefits, even though the information was directly available to the CAO.

### Recommendation

We recommend that the CAO review SPT income to ensure that it is consistently adjusted on the system, and make manual adjustments when the system fails. We also recommend that DPW investigate the cause of what appears to be a system failure.

### Management Response

In a letter dated October 27, 2006 to the Department of the Auditor General staff, Luzerne CAO, Wilkes-Barre District management stated,

“The CAO agrees that the DPW continue to work to improve its system software so that the SPT is adjusted to the food stamp benefits timely.”

### **Finding 2 - Inadequate Procedures For Identifying Instances Where The Recipient Fails To Provide Proper Eligibility Information**

During our audit, we determined that the CAO failed to identify instances where recipients did not accurately report eligibility information. In three instances, recipients failed to maintain compliance with court-ordered payment plans.



## ***Findings and Recommendations***

---

---

This resulted in recipients receiving benefits without meeting all eligibility requirements. Overpayments of \$1,278 were written in these cases. In addition, two cases were closed, resulting in the discontinuance of \$357 in monthly benefits.

Inadequate procedures for identifying instances when recipients fail to provide information may continue to result in benefits being improperly disbursed.

### **Recommendation**

We recommend that the CAO regularly review a sample of cases to help identify instances where recipients are providing improper information. This would help to eliminate at least some improper disbursement of benefits.

### **Management Response**

In a letter dated October 27, 2006 to the Department of the Auditor General staff, Luzerne CAO, Wilkes-Barre District management stated,

“The CAO follows, and is bound by, DPW policies and procedures and is compliant with those policies and procedures. It is the Auditor General’s opinion that DPW policies and procedures are inadequate. The Auditor General’s recommendation to regularly review sample cases already occurs per DPW policy. Those reviews, however, are unable to help identify instances where recipients commit errors of omission.”

### **Auditor’s Conclusion**

These errors were uncovered through the auditors reviewing a sample of cases. The recommendation for the CAO to do likewise would likely produce similar results.

### **Finding 3 - Failure To Obtain And/Or Document Information Required In Establishing Recipient Eligibility**

During our audit, the verification for establishing recipient eligibility was absent from examined case records. In 14 instances, case records and/or CIS information lacked

## ***Findings and Recommendations***

---

---

detailed documentation of client and CAO actions. Personnel failed to document PA600, PA635, PA4, SAR forms, as well as case narratives. Finally, the social security numbers of Legally Responsible Relatives were known to the CAO, but not entered into the IEVS.

The CAH, FSH, and IEVS Manual, Chapter 1, establish the procedures to be followed when obtaining and documenting recipient eligibility.

These exceptions occurred because caseworkers failed to update the IEVS and ARRC systems and failed to review the Agreement of Mutual Responsibility forms at application/reapplication with clients. Case records did not detail the case narrative with specific dates and events for self-sufficiency goals. Failure to maintain current documentation in case records contributed to poor case management.

One of the exceptions involved a confidential case; however, we found no evidence of inappropriate action on the part of the caseworker as a result of the error.

### Recommendation

We recommend that the CAO ensure that caseworkers are aware of the importance of following established DPW policies and procedures for maintaining case records and processing information obtained from recipients and collateral sources, as designated in the above cited handbooks. We also recommend that the CAO instructs personnel of the need to clearly narrate recipient and caseworker actions in the case record.

### Management Response

In a letter dated October 27, 2006 to the Department of the Auditor General staff, Luzerne CAO, Wilkes-Barre District management stated,

“The exceptions agreed to by Auditor General and CAO during the course of the audit indicate that none of the fourteen instances cited in the Report had any impact on, nor are required in, the determination of recipient eligibility.”

## ***Findings and Recommendations***

---

### Auditor's Conclusion

In the 14 instances cited, these cases were confirmed to be eligible. However, by not properly following established policies for properly maintaining case records may result in erroneous eligibility determinations. Therefore, the finding will remain as written.

### **Status of Prior Audit Finding**

#### **Overpayments and Other Exceptions Totaling \$12,835 Occurred as a Result of Recipients Withholding Information and Case Record Maintenance Exceptions**

Our current audit covering the period April 10, 2004 to March 10, 2006 disclosed that inadequate/incorrect recipient information and case record management exceptions continue to occur at the Luzerne CAO, Wilkes-Barre District; therefore, a repeat finding is warranted. Refer to Findings 1, 2, and 3 located on pages 9 through 11 for additional discussion on these issues.

## ***Findings and Recommendations***

---

---

### **II. Emergency Fund Advancement Account**

#### **Finding 4 - Procedural Deficiencies Exist in the Oversight of the Emergency Fund Advancement Account**

We conducted a compliance audit of the Luzerne CAO's EFAA to determine if the fund was administered in accordance with DPW policies, procedures, and regulations. The audit included reviewing EFAA accounting records, reports, internal controls, and ten case records.

The EFAA is used only when there is an immediate need for cash, and disbursements from DPW central office cannot meet a recipient's needs. The immediate need for cash must be established in accordance with DPW regulations before a disbursement is authorized.

Our review indicated the recipients were eligible for an EFAA disbursement; however, the following procedural deficiencies exist:

- **CAO personnel failed to follow proper internal control procedures for certifying the CAO disbursement authorization.**

Our review disclosed that in nine cases, a check signing manager also authorized the funds for the EFAA.

PAEM, Section 175-00, "Authorization to Sign Checks," states, in part, that staff members who may be authorized for this purpose must be second level supervisors or above and should not be the same person who authorized the grant. If this criterion cannot be applied in smaller counties because no one on the staff, except the Executive Director, is above the level of first line supervisor, the Executive Director, after consulting with the Area Manager, will authorize an appropriate member of the staff to sign checks. The person selected should be in position to fulfill the intent of the regulation and should not be the same person who authorizes the grant or certifies the CAO disbursement authorization.

Failure to follow proper internal control procedures for check signing and authorization could place funds at a greater risk of misappropriation or misuse from the EFAA.

## ***Findings and Recommendations***

---

---

The CAO management was unaware that the check signing manager should not be the same individual who authorized the funds for the EFAA.

### Recommendation

We recommend that the CAO establish controls to ensure that personnel assigned to sign EFAA checks are not the same personnel authorizing EFAA funds.

### Management Response

CAO management agreed with the finding as presented and has indicated they will take action to comply with the recommendation.

## ***Findings and Recommendations***

---

### **III. Overpayment Control System**

#### **Finding 5 - Untimely Verification and Referral of Overpayments and Over-Issuances Totaling \$4,917 Occurred as a Result of Procedural Deficiencies in the Overpayment Control System**

We reviewed the Luzerne CAO, Wilkes-Barre District Overpayment Control System to determine if CAO personnel properly investigated suspected overpayments, controlled and documented investigations, and referred verified overpayments timely. From 2,169 entries listed as pending or completed on the ARRC Daily Caseload Detail Report dated December 6, 2005 and the report dated November 28, 2005 listed as overpayment, we selected 80 cases.

Our review disclosed that in 23 cases, deficiencies occurred when CAO personnel failed to complete the referral preventing timely notification to OIG.

The SH, Section 910.51 provides that the CAO will refer all overpayments to the OIG within 60 days from the date the CAO verifies the overpayment occurred.

The section further provides that in order to recover through recoupment, the OIG must notify the recipient of the cash overpayment claim within six months of the date the CAO first identified the overpayment, or within one year of the date the CAO first identified the overpayment, as long as the delay in obtaining verification was caused by an outside source.

These exceptions occurred because the CAO staff did not have controls in place to refer overpayments within the required timeframes. Failure to complete the Overpayment Referral and forward it to the OIG within the required 60 days delayed and jeopardized the recovery of overpayments of \$675 and over-issuances of \$4,242.

#### **Recommendation**

We recommend that the CAO instruct personnel to compute all verified overpayments within 60 days of receipt of that verification. We also recommend that the CAO review internal control procedures for tracking wage information, computing verified overpayments, and reviewing computed overpayments.

## ***Findings and Recommendations***

---

### Management Response

In a letter dated October 27, 2006 to the Department of the Auditor General staff, Luzerne CAO, Wilkes-Barre District management stated,

“The CAO agrees to instruct personnel to compute all verified overpayments within 60 days of receipt of that verification and to review internal control procedures for tracking wage information and computing verified overpayments.

To reduce the number of deficiencies due to the untimely verification and referral of overpayments and to ensure compliance with the Supplemental Handbook (SH), Chapter 910, ‘Overpayment Recovery’, the Luzerne County Assistance Office, Wilkes-Barre District, implemented the following corrective action initiative on December 28, 2005:

1. The Auditor General Request Report (ARCRA) will be requested for ‘O’ (overpayment awaiting data entry) status dispositions on a weekly basis by a managerial level ARRC Coordinator.
2. Information noting the RID number of the current ‘O’ report will be e-mailed to all Income Maintenance Casework Supervisors for access and review purposes.
3. Should any ‘O’ dispositions reappear on the following week’s report, an e-mail notification will be sent to the supervisor of the caseworker responsible for the disposition of the referral, as well as to the supervisor’s manager, with a request for an explanation for the ‘O’ disposition to the ARRC Coordinator.”

## ***Findings and Recommendations***

---

---

### **Status of Prior Audit Finding**

#### **Untimely Verification and Referral of Over-Issuances Totaling \$3,611 Occurred as a Result of Procedural Deficiencies in the Overpayment Control System**

Our current audit covering the period April 10, 2004 to March 10, 2006 disclosed that procedural deficiencies continue to exist at the Luzerne CAO, Wilkes-Barre District in the execution of the Overpayment Control System; therefore, a repeat finding is warranted. Refer to Finding 5 on page 16 for additional discussion on this issue.



**Commonwealth of Pennsylvania  
Department of Public Welfare  
Luzerne County Assistance Office  
Wilkes-Barre District**

**AUDIT SUMMARIES  
GLOSSARY  
AND  
APPENDIX**

## ***Audit Summaries***

---

### **Eligibility Audit Results**

	<b>Cases at CAO</b>	<b>Cases Reviewed</b>	<b>Cases with Errors</b>
<b><u>Current</u></b>	<b>2,212</b>	<b>149</b>	<b>31</b>
<b><u>Prior</u></b>	<b>1,716</b>	<b>334</b>	<b>73</b>

### **Other Results**

<b><u>PROGRAM</u></b>	<b><u>No. of Cases</u></b>	<b><u>Monetary Effect</u></b>
<b>Overpayment Control System:</b>		
CAO personnel failed to complete referrals timely.	<b><u>23</u></b>	<b><u>\$4,917</u></b>

## ***Glossary***

---

---

### **Administrative Underpayment:**

Cash and/or food stamp benefits to which recipients were entitled but did not receive because of County Assistance Office error.

### **Case Closure:**

Equal to one month of cash and/or food stamp benefits that were not paid/issued to recipients as a result of the Department's audit establishing recipient ineligibility.

### **Client Information System (CIS):**

The on-line data base which contains the information necessary to authorize cash, Medicaid, and food stamps.

### **Closed Case:**

A case that is no longer being issued welfare benefits.

### **Countable Income:**

Income that is not exempt or excluded from benefit determination.

### **Legally Responsible Relative (LRR):**

A spouse or the biological or adoptive parent of a TANF dependent child, a TANF minor parent, or a GA unemancipated minor child under age 19 or a GA minor parent. This term does not include putative fathers.

### **Reimbursement:**

Money owed by recipients for cash benefits they received while waiting for a lump sum payment from sources such as a lawsuit, insurance, Supplemental Security Income, etc.

### **Supplemental Security Income (SSI):**

A federal program funded by general tax revenues and administered by the Social Security Administration. Provides cash to aged, blind, and disabled persons who have little or no income to meet basic needs for food, clothing, and shelter. Received in lieu of cash grants from Public Welfare; however, SSI recipients can qualify for food stamps and medicare. Both children and adults can qualify for SSI.

### **Support Pass-Through (SPT):**

An increase in the recipient's cash benefits which occurs when the Domestic Relations Office forwards child support money for recipients to the Department of Public Welfare. Because food stamp benefits are based on a recipient's income, this increase in cash benefits may result in a concurrent, but not equal, decrease in the recipient's food stamps.

## *Appendix*

---

### Abbreviations Used in Report

ARRC	Automated Restitution Referral and Computation System
CAH	Cash Assistance Handbook
CAO	County Assistance Office
CIS	Client Information System
DO	District Office
DPW	Department of Public Welfare
EFAA	Emergency Fund Advancement Account
FS	Food Stamps
FSH	Food Stamp Handbook
GA	General Assistance
IEVS	Income Eligibility Verification System
LRR	Legally Responsible Relative
MEH	Medicaid Eligibility Handbook
OIG	Office of Inspector General
OPS	Operations Memorandum
SH	Supplemental Handbook
SPT	Support Pass-Through
SSI	Supplemental Security Income
TANF	Temporary Assistance to Needy Families

## ***Audit Report Distribution List***

---

This report was originally distributed to the following:

### Commonwealth of Pennsylvania

The Honorable Edward G. Rendell  
Governor

The Honorable Estelle B. Richman  
Secretary  
Department of Public Welfare

The Honorable Edwin B. Erickson  
Chair  
Public Health and Welfare Committee  
Senate of Pennsylvania

Lynn F. Sheffer  
Comptroller  
Public Health and Human Services  
Department of Public Welfare

The Honorable Vincent Hughes  
Democratic Chair  
Public Health and Welfare Committee  
Senate of Pennsylvania

Richard Polek  
Chief of Audit Resolution Section  
Bureau of Financial Operations  
Department of Public Welfare

The Honorable Frank Oliver  
Chair  
Health and Human Services Committee  
Pennsylvania House of Representatives

Joanne Glover  
Director of Operations  
Office of Income Maintenance  
Department of Public Welfare

The Honorable George Kenney  
Republican Chair  
Health and Human Services Committee  
Pennsylvania House of Representatives

Kathy Jellison  
President  
PA Social Services Union  
Local 668 S.E.I.U. AFL-CIO

The Honorable Donald L. Patterson  
Inspector General  
Office of Inspector General

### County Assistance Office

William Schabener  
Executive Director  
Luzerne County Assistance Office

George Missett, District Manager  
Luzerne County Assistance Office  
Wilkes-Barre District

Sandy Piccone, Chairperson  
Luzerne County Board of Assistance

This report is a matter of public record. Copies of this report may be obtained from the Pennsylvania Department of the Auditor General, Office of Communications, 318 Finance Building, Harrisburg, PA 17120. If you have any questions regarding this report or any other matter, you may contact the Department by accessing our website at [www.auditorgen.state.pa.us](http://www.auditorgen.state.pa.us).